

Definitions: Local Special Purpose Governments

Special District: Authorized by state law to provide **only one or a limited number of designated functions**, and with sufficient administrative and fiscal autonomy to qualify as separate governments. Examples include water districts, cemetery districts, fire districts, and mosquito abatement districts.

Independent School District: Organized local entities providing **public elementary, secondary, and/or higher education** which, under state law, have sufficient administrative and fiscal autonomy to qualify as separate governments.